

PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS
CATASTROPHIC EVENT MEMORANDUM ACCOUNT (CEMA)

Sheet 1

1. Purpose

This memorandum account has been established pursuant to CPUC Resolution No. E-3238, dated July 24, 1991. The purpose of CEMA is to allow for the recovery of Utility's costs of restoring Utility services to its customers; repairing, replacing or restoring damaged Utility facilities; and complying with governmental agency orders in connection with events which are officially declared disasters by competent state or federal authorities. The costs recorded in CEMA will be recovered in rates only after request by the Utility and subsequent approval by the Commission as to the reasonableness of such costs.

Should a disaster occur, the Utility shall, if possible, inform the Executive Director of the CPUC by letter within thirty (30) days after the catastrophic event if the Utility has started booking costs in CEMA. Such letter shall specify the declared disaster, date, time, location, service area affected, impact on the Utility's facilities, and an estimate of the extraordinary costs expected to be incurred, with expense and capital items shown separately.

2. Applicability

The CEMA balance will be recovered from all customer classes, except those specifically excluded by the Commission.

3. Rates

See Disposition Section.

4. Accounting Procedures

Upon declaration of a disaster or state of emergency, SoCalGas shall maintain subaccounts within the CEMA applicable to each disaster or state of emergency with with entries made to this account at the end of each month, net of FF&U, as follows:

- a. A debit entry equal to the amounts recorded in the Utility's Operations and Maintenance and Administrative and General Expense Accounts that were incurred as a result of the disaster and related events.
- b. A debit/credit entry equal to:
 - 1. depreciation expense on the average of the beginning and end-of-month balance of plant additions installed to restore service to customers, or to replace, repair, or restore any plant or facilities, or to comply with government agency orders, in connection with events declared disasters, at one-twelfth the annual depreciation rates approved by the CPUC for these plant accounts; plus

(Continued)

(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 6194-G
DECISION NO.

ISSUED BY
Dan Skopec
Sr Vice President Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Sep 26, 2023
EFFECTIVE Oct 26, 2023
RESOLUTION NO. _____

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